

## Eligibility

Persons filing Virginia individual income tax returns who have incurred costs for the purchase of new residential units with accessibility or universal visitability features, or for the retrofitting of existing residential units with these features, on or after January 1, 2008 are eligible for the program under the following guidelines.

1) Eligible purchase or retrofitting expenses cannot be claimed by more than one taxpayer.

2) Eligible housing units must meet the following requirements:

- New residential units must include at least three features of the *universal visitability* standards, or include at least three *accessibility features*.
- Existing units being retrofitted must include at least one *accessibility* or *visitability* feature.

3) All accessibility and universal visitability features must be completed in conformity with the provisions of Virginia's Uniform Statewide Building Code.

4) Accessibility features that are provided in order to comply with existing Fair Housing, Equal Opportunity, Americans with Disabilities Act, or other local, state or federal requirements are not eligible for tax credits.

5) Additionally, accessibility features that are funded through the Granting Freedom Program, Indoor Plumbing Rehabilitation program, Community Development Block Grant program, or other local, state or federal programs are **not** eligible for tax credits.

Costs for accessibility or visitability features must be incurred **by the applicant** in order to claim the tax credit.

<http://www.dhcd.virginia.gov/lhtc>

## Application process

Applications are due each year by February 28 for work completed during the year prior.

Documentation must be submitted with the application. In the case of the purchase of a new residential unit, a copy of the executed sales contract must be attached.

For retrofitting, a scope of work, work specifications, construction contracts, invoices and/or cancelled checks documenting the type of work, cost and payment must be provided.

Applications can be found online at:  
<http://www.dhcd.virginia.gov/lhtc>.

For more information about the Livable Home Tax Credit program, visit:  
<http://www.dhcd.virginia.gov/lhtc> or call  
(804) 225-3129



### Virginia Department of Housing and Community Development

*"Partners for Better Communities"*

The Virginia Department of Housing and Community Development (DHCD) is committed to creating safe, affordable, and prosperous communities to live, work and do business in Virginia. DHCD partners with Virginia's communities to develop their economic potential, improve the quality and affordability of housing, provide for basic building safety, and increase their capacity to address community development and housing needs.

By partnering with local governments, nonprofit groups, state and federal agencies, and others, DHCD is working to improve the quality of life for Virginians.

# Livable Homes TAX CREDIT Program (LHTC)



**VIRGINIA DEPARTMENT OF HOUSING  
AND COMMUNITY DEVELOPMENT**  
*Partners for Better Communities*  
[www.dhcd.virginia.gov](http://www.dhcd.virginia.gov)

According to the U.S. Census, more than 950,000 Virginians have one or more disabilities. By the year 2025, more than 25 percent of Virginians will be over the age of 60, and the number of Virginians aged 85 or older will increase five times faster than the state's total population growth.

For these citizens, their families and their friends, the focus on accessible housing is growing increasingly important.

# The Virginia Livable Home Tax Credit

The Virginia Livable Home Tax Credit (LHTC) program is designed to improve accessibility and universal visitability in Virginia's residential units by providing state tax credits for the purchase of new units or the retrofitting of existing housing units.

Tax credits are available for up to \$500 for the purchase of a new accessible residence and up to 25 percent for the cost of retrofitting existing units, not to exceed \$500.

Any tax credit that exceeds the eligible individual's tax liability may be carried forward for up to five years. If the total amount of tax credits issued under this program exceeds the \$1 million allocation in a given fiscal year, the Virginia Department of Housing and Community Development will pro-rate the amount of credits among the eligible applicants.



## Accessibility

Accessible housing standards vary depending on whether the unit is new or if an existing unit is being retro-fitted to provide accessibility.

**Accessibility features** that meet existing standards include:

- accessible route to a zero-step entrance on a firm surface no steeper than 1:12 from a driveway or public sidewalk;
- zero-step entrance;
- doors with at least 32 inches of clear width;
- hallways and passages with at least 36 inches of clear width;
- accessible light switches, electrical outlets, and environmental controls;
- accessible bathroom; and
- accessible and usable kitchen facilities.

**Sensory modifications** include alarms, appliances and controls designed to assist sensory disabled persons. These modifications must be structurally integrated into the unit and may include such items as built-in appliances.

**Universal visitability** standards are similar to accessible housing standards and must:

- provide at least a one zero-step entrance by an accessible route on a firm surface no steeper than 1:12 slope proceeding from a driveway or public sidewalk
- include an accessible bathroom (can be a half bath/powder room) on the same floor as the zero-step entrance; and
- include doors with at least 32 inches of clear width and hallways/passage ways of at least 36 inches of clear width to the accessible bathroom and eating area.



Universal visitability  
Sensory modifications



32 inches

hallways/passage ways

1:12 slope proceeding from a driveway or public sidewalk

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